

House Bill 39

By: Representatives Stephens of the 164th, Sellier of the 136th, Gardner of the 57th, Hill of the 180th, Day of the 163rd, and others

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-11-2 of the Official Code of Georgia Annotated, relating to the
2 excise tax on tobacco products, so as to increase the amount of such tax with respect to
3 cigarettes and loose or smokeless tobacco; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-11-2 of the Official Code of Georgia Annotated, relating to the excise tax
7 on tobacco products, is amended by revising paragraphs (3) and (4) of subsection (a) as
8 follows:

9 "(3) Cigarettes: ~~37¢~~ \$1.37 per pack of 20 cigarettes and a like rate, pro rata, for other size
10 packages; and

11 (4) Loose or smokeless tobacco: 25 ~~10~~ percent of the wholesale cost price, exclusive of
12 any trade, cash, or other discounts or any promotion, advertising, display, or similar
13 allowances."

14 **SECTION 2.**

15 All laws and parts of laws in conflict with this Act are repealed.